

INTERNAL REVENUE SERVICE  
EP/EO DIVISION  
1244 SPEER BLVD., SUITE 442  
DENVER, CO 80204-3583

Department of the Treasury

Date: November 25, 1996

Employer Identification Number: [REDACTED]

Person to Contact: [REDACTED]

Telephone Number: [REDACTED]  
( [REDACTED] )

*Expire Date 12/31/96*

Dear Applicant:

This is in reference to your application for exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code.

Exemption is recognized under section 501(c)(3) for organizations that are organized exclusively for charitable purposes. In order to qualify, an organization has to be both organized and operating for charitable purposes.

After reviewing your application, it appears that you do not qualify for exemption under section 501(c)(3). Your activities are inconsistent with the purposes and activities of an organization exempt under this section.

Therefore, it appears that you do not qualify for exemption under section 501(c)(3) of the Code.

If you are in agreement with our conclusion, please sign and return the enclosed Form 6018.

If you are not in agreement with our position, please respond accordingly presenting your position clearly, in this matter.

If, after considering your position and any other additional information, we still conclude that you do not qualify for exemption, a letter will be issued setting forth our position and explaining your rights of appeal. We are enclosing a copy of Publication 892 which explains your appeal rights at that point.

Please respond within 14 days from the date of this letter.

If we do not hear from you within that time, we will assume that you do not want us to consider the matter further and will close your case. In that event, as required by Code section 6104(c), we will notify the appropriate state officials of our action. As a result, the Internal Revenue Service will treat your organization as a taxable entity.



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In addition, if you do not provide the requested information in a timely manner, we will consider that you have taken all reasonable steps to secure the determination you requested. Under Code section 7428(b)(2), your not taking all reasonable steps in a timely manner to secure the determination may be considered as failure to exhaust administrative remedies available to you within the Service. Therefore, you may lose your rights to declaratory judgment under Code section 7428.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

[Redacted signature]

Enclosures:  
Form 6018  
Publication 892  
Return Envelope



INTERNAL REVENUE SERVICE  
District Director

Department of the Treasury  
Western District

c/o McCaslin Industrial Park  
2 Cupania Circle  
Monterey Park, CA 91755-7406

Date: DEC 31 1996

Employer ID Number:  
[REDACTED]

Case Number:  
[REDACTED]

Contact Person:  
[REDACTED]

Telephone Number:  
[REDACTED]

Dear Applicant:

This is in reference to your application for exemption from Federal Income Tax as an organization described in Section 501(c)(3) of the Internal Revenue Code.

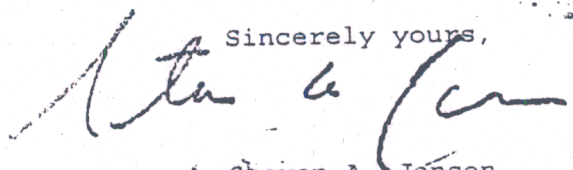
In a previous contact made with your organization, you were informed that it was our opinion that you did not qualify for exemption from Federal Income Tax as an organization described in Section 501(c)(3) of the Code. We have previously informed you of your rights of appeal in this matter and, if were in agreement with our conclusions, we requested that you execute an agreement Form 6018.

You have indicated your agreement to our conclusion that you do not qualify for exemption from Federal Income Tax as an organization described in Section 501(c)(3) of the Code by executing and returning the Consent to Proposed Adverse Action Form 6018.

Accordingly, we conclude that you do not qualify for exemption from Federal Income Tax as an organization described in Section 501(c)(3) of the Code and furthermore, contributions made to you are not deductible by the donors for Federal Income Tax purposes.

The appropriate state officials will be notified of this action as required by section 6104(c) of the Code.

Sincerely yours,

  
Steven A. Jensen  
District Director